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Submission to Law Amendments Committee, Nova Scotia Legislature  
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My name is David Oberst; I'm the computer programmer for the local DHX Animation studio. I'd like to make a few remarks on the Film Tax Credit, specifically regarding the unavailability of basic information to the public so that it can meaningfully evaluate the various arguments being made. This is fundamental to open, transparent government and public participation.

The Film Tax Credit applications specifically required provision of the amount of Nova Scotia wages, the total spent in Nova Scotia and the total budget, and calculated the rebate percentage. It is certainly reasonable to assume that these are summarized and available to the government. One would also have hoped that some of this information would have been made available in the Film & Creative agency's annual report, but it was not. This simple information would be useful in a number of different ways in evaluating the costs and benefits of the program, and its proposed replacement.

I made a request to the Department of Finance for this sort of summary data from the last five years of the program. I received no meaningful response despite repeated follow-ups, up to the deputy minister. It is my understanding that this Assembly's Public Accounts Committee has similarly requested and been unable to obtain this information. No matter one's position on the particulars of the film credit proposals, I would argue that having this basic numerical data from the program is a fundamental requirement in any public debate like this, and the system has failed grievously in this regard.

The only source of any figures at all on the program were some news stories, which appeared to reflect a department handout at the press briefing for the budget. This was not part of the budget documentation released on the department's website. I made repeated requests through the department for a copy, with no response. I would suggest this is completely unacceptable.

I finally obtained a copy of the handout from a reporter in Toronto. It did contain some numbers supposedly for the 2013-14 fiscal year, but there seems to be confusion of differing fiscal and calendar year references, and a simple division produces a 67% rebate rate, which should be impossible. Some of the other numerical analysis in the report could fairly be described as shoddy. And of course there is nothing mentioned beyond that single year. Given the refusal of the department to provide information, the public is at the mercy of vague or distorted statements by politicians, in the media, etc.

Whatever the eventual outcome, I would urge that the legislation establish a requirement that clear, comprehensive data from the programs be released annually. A gold standard might be Massachusetts, where there is a statutory requirement to produce an annual report containing not only summary data, but an economic analysis.